

**Additional potential questions that may be asked regarding the cost share funds (during the course of financial evaluations or routine records inspections by ISDA):\***

1. Do you have a procedure for approval and payment of bills?
  - Process should be documented and included with review notes.
  - Reviewer will check for consistency with procedure and note any irregularities or lack of procedure.
2. Do you account for revenue and expenses?
  - Ledgers should show date, check number, vendor name, description, and amount paid.
  - Do the beginning and ending balances reconcile with those provided to ISDA?
  - Any invoice over \$25,000 should be copied and included with the review notes.
  - Payments made to compensate several individuals (i.e., contests, Bag o' Woad) should be copied and included with review notes.
  - Missing invoices should be noted in review notes and a missing invoice form completed and left with CWMA as replacement documentation. (See Record of No Activity – No Invoice Available, Exhibit 21.)
  - Were any indirect costs charged to ISDA funds? If so, what was the amount or 5 percent taken?
3. Do you have documentation for the use of cooperator matching funds in completing cost shared projects and programs?
  - No federal monies can be used as match.
  - If a vehicle was volunteered, who was it used by? Dates? Vehicle make/model/license? Number of hours? (See Exhibit 11B.)
  - Are amounts based on those shown on ISDA standardization schedule? If not, other documentation needs to be provided to validate costs given. (See Exhibit 7.)
  - Are amounts prepared and validated by the contributing person/ organization?
  - Are sign-in sheets being used for volunteer events? (See Exhibit 11A and Exhibit 11B.)

**\* See Cost Share Program Handbook (Rev. Oct. 2004).**